Order

Michigan Supreme Court
Lansing, Michigan

May 25, 2007

Clifford W. Taylor,
Chief Justice

Michael F. Cavanagh
Elizabeth A. Weaver
Marilyn Kelly
Maura D. Corrigan
Robert P. Young, Jr.
Stephen J. Markman,
Justices

132343-5
132347-9

BETTEN AUTO CENTER, INC.,
Plaintiff-Appellee,

v

SC: 132343
COA: 265976
Ct of Claims: 04-000095-MT

DEPARTMENT OF TREASURY,
Defendant-Appellant.

BETTEN MOTOR SALES, INC., d/b/a TOYOTA OF GRAND RAPIDS,
Plaintiff-Appellee,

v

SC: 132344
COA: 265977
Ct of Claims: 04-000096-MT

DEPARTMENT OF TREASURY,
Defendant-Appellant.

BETTEN-FRIENDLY MOTORS COMPANY, d/b/a/ FAMILY AUTO CENTER,
Plaintiff-Appellee,

v

SC: 132345
COA: 265978
Ct of Claims: 04-000097-MT

DEPARTMENT OF TREASURY,
Defendant-Appellant.

BETTEN AUTO CENTER, INC.,
Plaintiff-Appellant,

v

SC: 132347
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DEPARTMENT OF TREASURY,
Defendant-Appellee.

BETTEN MOTOR SALES, INC., d/b/a TOYOTA OF GRAND RAPIDS,
Plaintiff-Appellant,

v

SC: 132348
COA: 265977
Ct of Claims: 04-000096-MT

DEPARTMENT OF TREASURY,
Defendant-Appellee.

BETTEN-FRIENDLY MOTORS COMPANY, d/b/a/ FAMILY AUTO CENTER,
Plaintiff-Appellant,

v

SC: 132349
COA: 265978
Ct of Claims: 04-000097-MT

DEPARTMENT OF TREASURY,
Defendant-Appellee.

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On May 10, 2007, the Court heard oral argument on the applications for leave to appeal the August 1, 2006 judgment of the Court of Appeals. On order of the Court, the applications are again considered. MCR 7.302(G)(1). In lieu of granting leave to appeal, we AFFIRM only that portion of the Court of Appeals judgment holding that the vehicles in question are exempt from the imposition of a use tax under the resale exemption contained in MCL 205.94(1)(c). The MCL 205.94(1)(c) "purchased for resale" exemption precludes use tax under MCL 205.93(1). We VACATE the balance of the judgment of the Court of Appeals and adopt the trial court's August 2, 2005 opinion and order holding that MCL 205.94(1)(c) applies and that no use tax is due. The "exemption for demonstration purposes" exemption of MCL 205.94(1)(c) and the "purchased for resale" exemption of MCL 205.94(1)(c) are independent of one another; both provide exemptions from use tax upon satisfaction of applicable statutory criteria. The Court of Appeals also erred in applying the Black's Law Dictionary definition of "consumer," rather than the statutory definition of "consumer" set forth in MCL 205.92(g). "We need not, indeed we must not, search afield for meanings where the act supplies its own." *W. S. Butterfield Theatres, Inc v Department of Revenue*, 353 Mich 345, 350 (1958).

CAVANAGH, J., concurs in the result.

KELLY, J., would grant leave to appeal.

I, Corbin R. Davis, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

May 25, 2007

Corbin R. Davis
Clerk

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